

**Connecticut State Board of Accountancy
Meeting Minutes
March 7, 2017**

The meeting was called to order by Dannell Lyne, CPA, at 10:02 A.M. in Meeting Room A, at 450 Columbus Boulevard, Hartford, Connecticut 06103

Board Members Present:	Marcia L. Marien	Certified Public Accountant
	Peter J. Niedermeyer	Certified Public Accountant
	Dannell R. Lyne	Certified Public Accountant
	Karla H. Fox, Esq.	Public Member
	Mark Aronowitz	Public Member

Board Members Absent:	John H. Schuyler, Chairman	Certified Public Accountant
	Timothy F. Egan	Certified Public Accountant
	Martha S. Triplett, Esq.	Public Member

Board Vacancies: Public Member

DCP Staff Present:	Frank Virnelli, Manager
	Michael Elliott, Director
	Denise Diaz
	Robin Washbond

Public Present: Lisa Bugryn, CPE Director, CT Society of CPAs

Note: The administrative functions of the Boards, Commissions and Councils are carried out by the Department of Consumer Protection, Occupational and Professional Licensing Division, 450 Columbus Boulevard, Hartford, CT 06103

Richard M. Hurlburt, Director: dcp.occupationalprofessional@ct.gov for minutes and agenda items

Agency Web site: www.ct.gov/dcp

Licensing/Certification: dcp.licenseservices@ct.gov

Enforcement issues: dcp.accounting@ct.gov

MINUTES OF PREVIOUS MEETINGS

Mr. Niedermeyer made a motion to approve the minutes of the February 2, 2017 board meeting. The motion was seconded by Ms. Fox. Ms. Marien abstained. All remaining board members voted in favor.

COMMENTS OR CONCERNS OF ANY PERSON PRESENT TODAY

Mr. Virnelli informed the board that he will be attending the NASBA 22nd Annual Conference for Board of Accountancy Legal Counsel, March 14-16, 2017 in New Orleans, LA.

NEW BUSINESS

Licensing Division Update

Michael Elliott, Director of DCP License Services Division informed the Board that wall certificates, new and duplicates, will now be printed and issued by NASBA. The Department of Consumer Protection website has been updated to reflect this change and formal notifications will be sent out to NASBA, AICPA and CTCPA as well as the 4 large CPA firms.

2017 License Renewal Statistics

Mr. Elliott advised the Board that the Department is very pleased by the smooth transition of the licensing system from the Secretary of the State's Office. Mr. Elliott provided the board with the 2017 CPA renewal statistics and commented on the large percentage of online renewals and also stated that those who have not yet renewed will be notified of an extension of time to renew online by answering several reinstatement questions.

Experience requirements for reciprocal CPA applicants

For those applicants who are demonstrating 2 years of experience or 3 years of experience, would you start counting their experience after the license or certification date, or would you start counting after they passed the CPA Examination? Ms. Marien commented that if we use the date the applicants were licensed or certified in another state, we would be requiring them to get additional experience. There was discussion about whether the statute should be changed. Finally, the Board asked Mr. Virnelli to research the Uniform Accountancy Act, and other states' law, and report back to the Board at the next meeting.

OLD BUSINESS

Allow a delay of 18-month period for candidates due to revised exam?

Ms. Marien made a motion that when an individual requests an extension due to the 18-month period expiring in the 2nd quarter of 2017, the board will automatically grant an extension to December 31, 2017 in accordance with NASBA's recommendation. The motion was seconded by Mr. Aronowitz. All present board members voted in favor.

Update regulations for Continuing Professional Education changes

Mr. Virnelli reported that the Department is reviewing all current regulations, including those having to do with CPE's. The Board will be consulted and have input throughout the process. Mr. Virnelli stated he would forward to the Board members the language of the proposed changes to the CPE Model Rules.

EXAM AND LICENSING

Nicole Randall Anderson, Initial CPA Certification & License with 4 years of Industry Experience – Employer Stanley Black & Decker

Ms. Marien made a motion to approve the application. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

Elzbieta M. Bevan, Initial CPA Certification & License with 1 year, 8 months 15 days in Public Experience – Ernst & Young, LLP; and 1 year, 8 months, 20 days in Industry Experience – PepsiCo, Inc.

Ms. Marien made a motion to approve the application. Ms. Fox seconded the motion. All present board members voted in favor.

Mr. Lyne made a motion to add Omar A. Polanco to the agenda. Ms. Fox seconded the motion. All present board members voted in favor.

Omar A. Polanco- Previously tabled at the November 3, 2016 meeting

Ms. Marien made a motion to deny this application as the supervisor was not an active CPA at the time of her supervision. Ms. Fox seconded the motion. All present board members voted in favor.

EXAMINATION AND CPE EXTENSION/WAIVER

Continuing Professional Education waiver request: Douglas S. Cornwell, CPAL.5215 (resubmission)

Ms. Marien made a motion to deny this request. Mr. Niedermeyer seconded the motion. All present board members voted in favor.

Request for waiver of 18-month examination period:

Chad Sciarra (clarification of the Board's 02/02/17 decision)

The Board determined that Mr. Sciarra's request falls within the window of the 18-month examination period expiring in the second quarter of 2017 and his request will automatically receive an extension to December 31, 2017.

Ms. Marien made a motion to add Matthew Kabrick to the agenda. Ms. Fox seconded the motion. All present board members voted in favor.

Matthew S. Kabrick – Request for waiver of 18-month examination period due to medical need.

Mr. Aronowitz made a motion to approve an extension to December 31, 2017. Ms. Fox seconded the motion. All present board members voted in favor.

ENFORCEMENT AND COMPLAINTS

Case No. 2017- 4. Allegations: C.G.S. §20-280e and Regulations of State Agencies §20-280-20, unauthorized use of the CPA title; and C.G.S. §20-281c(f), failure to register a CPA certificate.

The Respondent held himself out as a CPA, including on his resume. He was told in November, 2016 that he was required to register his certificate. Soon after he was told this, he lost his employment, and did not register. A week after this case was opened; the Respondent contacted the Board to explain his circumstances. He then submitted an application to register his certificate.

Recommendation: Dismiss the case provided that the Respondent registers his certificate.

This matter was tabled due to lack of quorum.

ADJOURN

Mr. Niedermeyer made a motion to adjourn the meeting at 11:40 A.M. The motion was seconded by Ms. Fox. All present board members voted in favor.

Next scheduled meeting: Thursday, April 6, 2017, at 10:00 a.m., in Hearing Room J, 450 Columbus Blvd., Hartford.